



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

October 29, 2004

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Bowie Unified School District No. 14

Dear Mr. Horne:

We issued a procedural review report January 22, 2004, informing Bowie Unified School District No. 14 that it had not complied with the Uniform System of Financial Records (USFR). Recommendations to correct the deficiencies were described in our report. The District was given 90 days to implement the recommendations in our report.

We subsequently performed a status review of the District's internal controls as of June 30, 2004. The purpose of our status review was to determine whether the District was in substantial compliance with the USFR as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the District's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on the number and nature of the deficiencies noted in our status review, we determined that Bowie Unified School District No. 14 still has not complied with the USFR. Therefore, we request that the Arizona State Board of Education take appropriate action as prescribed by Arizona Revised Statutes §15-272. The District's deficiencies and our recommendations are described in the enclosed status review report issued October 22, 2004, notifying the District of its continued noncompliance.

The Honorable Tom Horne

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If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/lm

Enclosure

cc/enc: Governing Board

Mr. Bruce Brown, Superintendent

Bowie Unified School District No. 14

The Honorable Trudy Berry, Cochise County School Superintendent

Ms. Christy Farley, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education